

**IN THE INCOME TAX APPELLATE TRIBUNAL
AMRITSAR BENCH, AMRITSAR**

**BEFORE DR. M. L. MEENA, ACCOUNTANT MEMBER
AND SH. ANIKESH BANERJEE, JUDICIAL MEMBER**

I.T.A. No. 401/Asr/2019
Assessment Year: 2009-10

Sh. Satnam Singh, M/s Guru V
Teg Bahadur Cold storage & Ice i.
Factory, Vill.- Madhopur Jallowal
Via -kala Sanghian, Kapurthala
[PAN: ABNPS7942R]

(Appellant)

Income Tax Officer,
Ward -2, Kapurthala

(Respondent)

Appellant by : None (Written Submission)

Respondent by: Shri Satbir singh, Addl.CIT, DR

Date of Hearing: 12.05.2022

Date of Pronouncement: 13.06.2022

ORDER

Per Dr. M. L. Meena, AM:

This appeal has been filed by the assessee against the order dated 08.04.2019 passed by the Commissioner of Income Tax, (Appeals-2), jalandhar (hereinafter referred to as "the CIT, Appeal") in respect of the Assessment Year 2009-10, wherein the assessee has challenged the decision of the CIT appeal, sustaining the penalty under section 271(1)(c) of the income tax act 1961 amounting to Rs.237,003/- on estimate basis.

2. None attended for the assessee, however, written submission was filed on record and hearing the Id. DR for the department, we heard the appeal

*I.T.A. No. 730/Asr/2019
Assessment Year: 2009-10*

and decided the appeal on merits in the larger interest of justice. Although, the additional CIT, DR stands by the impugned order. However, he has nothing to submit on the finding of fact about the estimated addition confirmed by the CIT Appeal and in quantum, the case remanded to the AO for afresh adjudication by the ITAT Amritsar bench.

3. It is noted that in the instant case, in the quantum appeal, the learned CIT appeal has reduced the addition to Rs.8,023,350/- two Rs. 727,898/-. The ITAT Amritsar bench in ITA No. 114/ASR/2017 vide its order dated 03/09/2019 set aside the orders of the authorities below and remanded the case to the file of the assessing officer to decide afresh the matter after examining the farmers randomly who had given affidavits, really consignment receipts and the police officer so have dealt with the police complaints in the result of the police complaint. Consequently, the penalty sustained by the learned CIT appeal under section 271(1)(c) of the income tax act 1961 amounting to Rs.237,003/- is not sustainable and same is cancelled accordingly.

4. In the result, the appeal filed by the assessee is allowed.

Order pronounced in the open court on 13.06.2022.

**Sd/-
(Anikesh Banerjee)
Judicial Member**

**Sd/-
(Dr. M. L. Meena)
Accountant Member**

Date: 13.06.2022
DOC*

I.T.A. No. 730/Asr/2019
Assessment Year: 2009-10

Copy of the order forwarded to:

- (1) The Appellant:
- (2) The Respondent:
- (3) The CIT(Appeals)
- (4) The CIT concerned
- (5) The Sr. DR, I.T.A.T

True Copy

By Order